SALES TAX RATES IN THE CITY OF MANCHESTER

Sales within the City of Manchester are subject to several different rates depending on the type of sale and the location of the sale. The basic sales tax for non-food items is 8.175% and for food items is 4.975%. Sales which take place in the TDD areas of the City are subject to additional taxes for those areas. These rates are made up of the following sales taxes:

	Outside TDD		TDD Area		TDD Area	
Sales Tax Distribution	Non-Food	Food	Non-Food	Food	Non-Food	Food
	Sales	Sales	Sales	Sales	Sales	Sales
State of Missouri	4.225%	1.125%	4.225%	1.125%	4.225%	1.125%
St. Louis County Transportation	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Countywide Local Sales Tax	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
Mass Transit	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Regional Parks and Trails	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%
Manchester Local Option	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
Manchester Capital Improvements	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Manchester Parks and Stormwater	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Highlands Transportation Development District (TDD)*	n/a	n/a	1.000%	1.000%	n/a	n/a
South ManchesterTransportation Development District (TDD)	n/a	n/a	n/a	n/a	0.750%	0.750%
Child Services	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
911	0.100%	n/a	0.100%	n/a	0.100%	n/a
St. Louis County Transportation (Metro)	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
Total Sales Tax Rate	8.175%	4.975%	9.175%	5.975%	8.925%	5.725%

^{*} Costco, while located in the Highlands, is not located in the TDD.